

## Mantals Tax Records of Sweden

By Geoffrey Fröberg Morris AG®

The mantals tax was recorded in books called mantalslängder. It is one of the sources that you can use to search before the earliest household records. Originally it was intended to be a “one time” tax. Instead, it became an annual tax for over 300 years in Sweden. The story of the mantals tax began with the kvarntulls tax in 1625.

### Kvarntullsmantalslängder 1628 – 1635

In 1625 the Swedish government approved a special tax to be upon every tunna (160 – 185 lb.) of milled grain. The payment was a percentage of flour that was gathered by the miller and local tax collector. This tax was called the “kvarntull” tax (kvarn is mill and tull is an imposed fee.) As a result, people started milling their own grain at home using a hand mill. In response, parliament outlawed hand mills in 1627 which was not very practical. In 1628 a compromise was agreed upon which allowed pastors and farmers to keep their hand mills in exchange for a monetary payment for that year. The payment was 1 Swedish mark which was paid 3 times during a year for every member of the household who was 12 or more years old.<sup>1</sup> Originally the compromise was intended for 1628 but it was carried into 1629 in some areas. So between 1629 and 1635 some areas resumed the kvarntull tax and others switched over to the fee. In 1635 parliament passed a law that the kvarntull tax would be paid by a monetary fee throughout the kingdom. This tax was called the kvarntullsmantallspenningar. It was also decided that this would be a standing tax to be gathered annually. The title kvarntullsmantallspenningar continued to be used in some areas. Other areas shortened the title to kvarntullspenningar or mantallspenningar. Over time the title mantallspenningar (which was recorded in mantalslängder) became the recognized title kingdom wide.

### Mantalslängder

The creation of the mantals tax coincided with the government county reforms between 1634 and 1635. The influence of mantalslängderna went beyond just the tax. This was a flat tax upon every obligated person according to their legal residence, so it strengthened the control of the government over the people. When the first mantalslängder began in 1636 they still used the same format from 1628. Over time the regulations and forms were changed. Beginning in 1640, the instructions to gather the mantals tax stated that there should be categories such as: place of residence, head of household, children at home, servants and renters; along with columns to assess mantals tax obligation.

Up until 1724 the mantalslängd was created in the beginning of a given year (for example, 1675 was started in February for the 1675 record.) After 1725 the mantalslängd was started at the end of the previous year for the upcoming year (for example, the 1739 book was started in November of 1738.) The time and place where the mantals registration was to be held was announced over the pulpit in church for at least 2 weeks before the actual day. Generally, the

---

<sup>1</sup> Magnus Bäckmark, *Mantalsforskning*, Sveriges Släktforskarförbund, Exaktaprinting AB, Malmö 2015, page 22.

really early examples only list the place of residence, head of household, along with vertical marks for all the tax obligated people in the household, and the total taxable amount. Between 1652 and 1812 the mantalslängder were created in rural areas by the mantals commissioner (Mantalskommissarie) when he visited the farms. The commissioner was obligated to make 4 copies of the mantalslängd for his district. One copy given to the district tax recorder (Häradsskrivare.) Another copy was sent to the county economics office (Landskontor) and the national economics office (Kammarkollegium.) The last copy was the commissioner's personal copy. The job of commissioner was discontinued in 1812 when the assignment was given to the häradsskrivare.

Prior to 1723 the parish pastor was obligated to be present at the time of the mantals registration. This requirement was discontinued in 1724 and remained so until 1812 when the decision was overturned. The regulation of 1812 stated that the pastor (or designated representative) and the household exam were expected to be present at the mantals registration. Additionally, the pastor was obligated to review the final "local copy" of mantalslängd to compare it to the household exam for discrepancies. In the cities, the mantalslängder were created using a system of tax forms (mantalsuppgifter) that were submitted to the city magistrate (kronokassören.) The last time the Swedish government collected the mantals tax was in 1938. For the purpose of accounting, the mantals registration continued up until 1991.

### **Who paid, and how much did they pay?**

The obligation to pay mantals tax was dependent on your age. The age requirements changed over time as seen below:

- 1635 - all people over 12 years old who were able to work.
- 1652 - all adult 15 – 63 years old.
- 1749 – 1752, and 1754 - 1757 there was a lesser amount for half grown "halvvuxna" who were between 15 - 21 years old and full grown youth "helvuxna" over 21 years old.
- 1841 - the lower age was changed to 17 years old
- 1858 - the lower age was changed to 18 years old
- 1864 - the upper age was discontinued. Adults stopped paying when it was shown they were unable.

From the beginning, the authorities struggled to get a comprehensive mantalslängd. There were many reasons why a person would be exempt. Here's a list of common reasons:

- People who were beggars, destitute, completely dependent on someone else, or feeble
- The nobility with their household (including employees)
- Soldiers (but not the wife or children of taxable age)
- 1770 - Tax obligated farmers in rural areas, if they had 4 mantals registered children as long the youngest was under the age of 8 years old.
- 1810 - The 4 children rule was expanded to include tradesmen, tax obligated and non-tax obligated farmers as long as the youngest was under 8 and the oldest was under 15.

In 1766 a government regulation stated that all people should be registered in the mantalslängderna (regardless of exempt status) but this was not accomplished until the early 1800's. Beginning in 1786 orphans sent from the public orphanage in Stockholm were exempt until 18 years old. The age was raised to 21 and then 25 (in 1804) as incentive for foster

placement. It's been estimated that about 35 – 45 % of the population was not listed in the mantalslängder at different times due to exemptions.

Although a head of household or employer could lie about the younger age of a person in their care to evade taxes, they took a risk of legal consequences if the lie was discovered. On the other hand, young adults had legal protection (hemortsrätt) if they could show they were "mantalsskriven" which protected them from accusations of vagrancy. A vagrant adult could be coerced into the military (for males), sent to a work house, or placed into undesirable employment. Sometimes you will find that the record keeper included people who were not tax obligated before it was required by regulation in 1766.

Payments were:

- Originally 24 öre silver coin per year (3 mark)
- Over time, some areas required less or accepted payment in goods according to the people's circumstances
- By the late 1700's luxury taxes were added, such as: tobacco, window glass, silk, wigs, wallpaper
- 1776 with the monetary reform, the amount was set at 12 skilling (banco)
- 1855 it became 37 öre riksmünt
- 1863 the amount was increased to 40 öre per man, 20 öre per woman kingdom wide

### **Mantalsuppgifter**

The mantalspenning was gathered in the large cities by a process where a property owner (for tenants, head of household (for residing servants), and business owners (for employees) were accountable to submit a mantalsuppgift to the magistrate's office for the taxable individuals. Mantalsuppgifter were also used by people who belonged to the upper classes in rural areas. Often there is more genealogical information on the mantalsuppgift than in the mantalslängder, but the uppgifter were not always preserved. They existed by the mid 1700's but became more common in the 1800's. Mantalsuppgifter can be found in: 1. The länstyrelsen collection (pre 1860) and are often included in the mantalslängderna in the landsarkiv, 2. The häradsskrivararkiven (pre 1900 for rural areas) in the landsarkiv, and 3. The magistratsarkiven (up to about 1960 for cities) in the landsarkiv.

### **Strategy**

Here are some strategy tips for searching the Mantalslängder:

- The configuration of the forms vary area to area
- You need to check every year of existing mantalslängd
  - Try to find each year regardless of which copy it is.
  - Generally it's believed the local, or county copy have more detail than the national copy.
- Information can be very similar year to year
- Create notes for every entry you see (you might want to use a spreadsheet)
- A person's name may be recorded differently year to year (i.e. Johannes, Johan, or Jan, or Anna Lovisa and just Anna)
- Be cautious with conclusions such as:
  - The assumption that the oldest son takes over the farm
  - The assumption of ages, for example a listed 15 year old who is really 17 (for tax evasion)

- If you have conflicting information on mantalslängd versus a mantalsuppgift, choose the uppgift.

Here is an example of the column headings from the 1750 Mantalslängd for Sollefteå in Västernorrland:

1	2	3	4.1	4.2	5	6	7
Byar.	Nummer.	Matlags Röker	Tobaks Rökande Personer	Bättre	Sämre	Åboer	Män

Page 998, Sollefteå Sochn

1. Byar : villages
2. Nummer : number
3. Matlags Röker : How many smoke tobacco
4. (heading) Tobaks Rökande Personer : Tobacco smoking persons, 4.1 Bättre : better, 4.2 Sämre : worse
5. Åboer : inhabitant, tenant
6. Män : husbands
7. Hustrur : wives

8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Söner	Döttrar	Mågar	Son Hustrur	Drängar	Vigor	Inbysse	Summa	Annotationer	Annotationer	Annotationer	Annotationer	Annotationer	Annotationer	Annotationer

8. (heading) Söner : Sons, Full wäxt : full grown
9. Half wäxt : half grown
10. (heading) Döttrar : Daughters, Full wäxt : full grown
11. Half wäxt : half grown
12. Mågar : son in laws
13. (heading) Son Hustrur : sons wives, Full wäxt : full grown
14. Half wäxt : half grown
15. Drängar : man, servant, Full wäxt : full grown

16. Half växt : half grown
17. Pigor : maid, servant, Full växt : full grown
18. Half växt : half grown
19. (heading) Inhyses : lodgers, Män : men
20. Qwinor : women
21. Summa : sum
22. Annotationer : notes

## Key Words

Abs	latin for absens meaning absent, away
Afsk, afsked	discharged from the military
afwita	insane, mad, lunatic
avkortningslängd	a separate record for those who cannot pay, or are payment delayed
B	after 1767 a common abbreviation for children, i.e. 3B = 3 children
befriad	exempt
boskapslängd	an early tax of farmers, and their animals
br, brk, bräckl.	abbreviation for bräcklig meaning frail
d, dot, dott	daughter
d, dr, drg	abbreviation for dräng meaning male laborer
dagel tjenare	a servant, person serving a family belonging to the nobility
dg, dv	abbreviation for dagsverke meaning day laborer
fri	exempt
förgångshjon	person who is provided for by another person
förl, förlof	abbreviation for förlåvad meaning engaged to marry
g, gl	abbreviation for gammal meaning old
Gmn	abbreviation for Gårdman meaning farmer
gärningsmän, or gierningsmän	tradesmen (may also be listed as ämbetsmän, or hantverkare) often listed together at the end of the parish
H, hu, hust	abbreviations for Hustru meaning wife
Inhys, inh, lh	abbreviations for Inhyses meaning tenant farmer or renter
kommissarie	commissioner
kvarntull	tax based on a portion of grain
längd	register, list
mantalspenning	the mantal tax money
mantalslängd	the record of paid mantalspenning
ofärdig	means something is wrong with the body. Could be from birth or it may be a part of the body that has stopped to function normally
præs	latin word præsens meaning present
S, Sn, s	son
sk	abbreviation for skrives meaning registered
Sw	abbreviation for Svär meaning in-law, i.e. svär moder (mother in-law)
uf	abbreviation for utfattig meaning destitute poor

## Access to Mantalslängder

After 1687 there were 4 copies of the mantalslängderna: the personal copy of the commissioner, the häradsskrivare (district copy), länstryelsen (county copy), and kammarkollegium (national copy.) Access to these records has varied through the years. ArkivDigital has a new tool under **Index Search**, then change **Index source** to **Table of content censuses**, and then type the name of the parish in the **Simple Search** field.

### National Copy

The mantalslängder sent by the länstyrelsen to the kammarkollegium were microfilmed by the Genealogical Society of Utah. The Swedish National Archives (SVAR) decided to digitize and publish the kammarkollegium copy of mantalslängder for the years between 1642 and 1820. The national archives placed the mantalslängder after 1820 into 3 collections called Länsräkenskaper 1821 – 1880, 1881 – 1917, and Länsräkenskaper after 1917. The mantalslängder for 1642 – 1820 were scanned from microfilm so they are in greyscale, see: <https://sok.riksarkivet.se/mantalslangder>. Arkiv Digital also has the national copy. Click on "Chamber archives" from the Archive type drop down menu and then look for the county you need with the title Mantalslängder 1642 – 1820.

### County Copy

The county copy of mantalslängder are available through Arkiv Digital. To find the collection: Click "New archive search", type "Landskontor" and then on the county you need.

### Local Copy

Some local copies of mantalslängder are available through Arkiv Digital. To find the collection: Click "New archive search", type "Häradsskrivare" and then on the County and fögderi you need.

### Definition "Mantal"

The meaning of the word mantal has evolved through the centuries. Originally it referred to a unit of measurement in relation to the size of a household or the associated land. Later the same word was used as a combination word of "man" (referring to people) and "tal" (shortened from the word antal meaning number of) so another meaning was referring to the number of people.

### References

Magnus Bäckmark, *Mantalsforskning: Släktforskning i mantalslängder*, Exaktaprinting, Malmö 2015  
Per Clemmenson and Kjell Andersson, *Släktforskning vidare*: Falköping: 2003  
Gösta Lext, *Mantalskrivningen i Sverige före 1860*, Göteborg Universitet, Göteborg 1968  
Nordisk familjebok. Uggleupplagen 17, "Mantalskrifning", Stockholm 1912, page 819-8